

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

DELPHI CORPORATION, *et al.*,

Delphi Automotive Systems LLC

(“the Debtors”)

Chapter 11

Case No. 05-44481 (RDD) Jointly Administered

Case No. 05-44640

Claim No.: 8692

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001 (E)(2) FOR
FILED CREDITOR, EPSON ELECTRONICS AMERICA, INC, IN THE AMOUNT OF
\$51,810.00, TO REDROCK CAPITAL PARTNERS, LLC**

To Transferor:

EPSON ELECTRONICS AMERICA, INC
ATTN: CRAIG HODOWSKI, CFO
1960 E. GRAND AVE, #200
EL SEGUNDO, CA 90245

PLEASE TAKE NOTICE that the transfer of \$51,810.00 of the above-captioned General Unsecured claim has been transferred to:

Transferee: Redrock Capital Partners, LLC
111 S. Main Street, Ste C11
PO Box 9095
Breckenridge, CO 80424

The evidence of transfer of claim is attached hereto. A copy of the Proof of Claim listing the claim is attached hereto as Exhibit A.

No action is required if you do not object to the transfer of your claim. However, if you do object to the transfer of your claim, within 20 days of the date of this notice, you must file a written objection with the Office of the Clerk, United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, NY 10004-1408. If your objection is not timely filed, the transferee will be substituted in your place as the claimant on our records in this proceeding.

Dated: **Thursday, October 05, 2006**

/s/ Craig Klein
Craig Klein
Redrock Capital Partners, LLC
970.547.9058

(*FOR CLERK'S OFFICE USE ONLY*):

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent Transferee Debtors's Attorney

Deputy Clerk

Redrock Capital Partners, LLC

NOTICE OF TRANSFER OF CLAIM AGREEMENT

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Redrock Capital Partners, LLC ("Assignee")
111 S. Main Street, Ste C11
PO Box 9095
Breckenridge, CO 80424

Assignor, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Redrock Capital Partners, LLC, with offices at 111 S. Main Street, Suite C11, PO Box 9095, Breckenridge, CO 80424, all rights, title and interest in and to the Claim(s) of Assignor against **Delphi Automotive Systems, LLC** in the United States Bankruptcy Court for the **Southern District of NY**, Chapter 11 case number **05-44640**, including without limitation those receivables of the Assignor identified by invoice numbers which will be made available if requested by Assignee.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Assignee.

IN WITNESS WHEREOF, dated as of the September 28, 2006

Epson Electronics America, Inc. ("Assignor")

Signature of Assignor:


Craig Hodowski

Print Name of Assignor:

Craig Hodowski

Title of Assignor:

CFO

Phone Number:

310-955-5389

Fax Number:

310-563-5089

E-mail Address:

chodowsk@eea.epson.com

Street Address:

1960 E. Grand Ave #200

City, State & Zip:

El Segundo, Ca 90245

EXHIBIT

A

United States Bankruptcy Court SOUTHERN DISTRICT District Of NEW YORK		PROOF OF CLAIM
Name of Debtor DELPHI CORPORATION, et al.)	Case Number 05-44481(RDD)	This Space For Court Use Only
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): EPSON ELECTRONICS AMERICA INC	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and Address where notices should be sent: EPSON ELECTRONICS AMERICA INC. 1960 E. GRAND AVE, 2ND FLOOR EL SEGUNDO, CA 90245 ATTN: ANGELO LOGRANDE	This Space For Court Use Only	
Telephone Number: 310-955-5308		
Last four digits of account or other number by which creditor identifies debtor: 8692	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated: _____	
1. Basis for Claim	<input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other	
	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2. Date debt was incurred: 7-28-05 to 10-5-05	3. If court judgment, date obtained:	
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claims \$ 51,810.00	Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any: \$ _____	
Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000), * earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).	<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
5. Total Amount of Claim at Time Case Filed: \$ 51,810 - (Unsecured) 0 0 \$ 51,810 - (Total)		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date: 1-20-06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Angelo Logrande Angelo Logrande CREDIT MANAGER	
Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571		
This Space For Court Use Only RECEIVED JAN 21 2006 CLAIMS PROCESSING CENTER USBC, SDNY		

Epson Electronics America, Inc.

Statement of Account

Customer: Delphi Automotive Systems

As of date: 1/20/2006 For unpaid invoices to Delphi before Bankruptcy Filing on 10-8-05.

Invoice Date	Invoice No.	PO Number	Amount	Epson Sales Order No,	Document Type	Packing list No. Delphi Identifier No.
7/28/2005	3743169	550040913-(117-2)	1,570.00	659941	Invoice	371364
7/28/2005	3743171	550040913-(117-1)	1,570.00	659940	Invoice	371356
8/1/2005	3743350	550040913-(117-3)	1,570.00	659942	Invoice	372589
8/3/2005	3743586	550040913-(119-1)	1,570.00	660121	Invoice	373424
8/4/2005	3743620	550040913-(119-2)	1,570.00	660122	Invoice	373846
8/4/2005	3743621	550040913-(119-3)	1,570.00	660123	Invoice	373847
8/8/2005	3743778	550040913-(119-4)	1,570.00	660124	Invoice	375147
8/9/2005	3743891	550040913-(119-5)	1,570.00	660125	Invoice	375554
8/10/2005	3744005	550040913-(120-1)	1,570.00	660275	Invoice	375923
8/10/2005	3744032	550040913-(78-1)	1,570.00	660274	Invoice	375922
8/11/2005	3744058	550040913-(120-2)	1,570.00	660276	Invoice	376468
8/11/2005	3744059	550040913-(120-3)	1,570.00	660277	Invoice	376469
8/16/2005	3744376	550040913-(120-4)	1,570.00	660278	Invoice	377904
9/6/2005	3745553	550040913-(124-4)	1,570.00	660813	Invoice	384336
9/12/2005	3746039	550040913-(125-3)	1,570.00	660994	Invoice	386382
9/13/2005	3746136	550040913-(85-1)	1,570.00	661289	Invoice	387157
9/13/2005	3746173	550040913-(125-4)	1,570.00	660995	Invoice	386941
9/14/2005	3746270	550040913-(83-1)	1,570.00	660991	Invoice	387229
9/15/2005	3746366	550040913-(127-1)	1,570.00	661302	Invoice	387537
9/15/2005	3746367	550040913-(125-1)	1,570.00	660992	Invoice	387536
9/21/2005	3746681	550040913-(125-2)	1,570.00	660993	Invoice	389252
9/21/2005	3746682	550040913-(127-2)	1,570.00	661303	Invoice	389253
9/22/2005	3746753	550040913-(127-3)	1,570.00	661305	Invoice	389493
9/23/2005	3746836	550040913-(127-4)	1,570.00	661306	Invoice	389494
9/27/2005	3747019	550040913-(128-1)	1,570.00	661511	Invoice	390872
9/27/2005	3747041	550040913-(85-2)	1,570.00	661290	Invoice	390871
9/28/2005	3747110	550040913-(87-1A)	1,570.00	661510	Invoice	391258
9/28/2005	3747112	550040913-(128-2)	1,570.00	661512	Invoice	391259
9/29/2005	3747215	550040913-(128-3)	1,570.00	661513	Invoice	391535
9/30/2005	3747416	550040913-(128-4)	1,570.00	661514	Invoice	391954
10/3/2005	3747456	550040913-(128-5)	1,570.00	661515	Invoice	392310
10/4/2005	3747540	550040913-(128-6)	1,570.00	661517	Invoice	392688
10/5/2005	3747676	550040913-(130-1)	1,570.00	661852	Invoice	393453

Total balance owed 51,810.00

UNITED STATES BANKRUPTCY COURT <u>Southern</u>		DISTRICT OF <u>New York</u>	PROOF OF CLAIM
Name of Debtor Delphi Automotive Systems LLC	Case Number 05-44640		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): Epson Electronics America Inc	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and address where notices should be sent: Epson Electronics America Inc 1960 E Grand Ave 2nd Fl El Segundo CA 90245			
Telephone number: <u>310-955-5308</u>			
Account or other number by which creditor identifies debtor: <u>8692</u>	Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: <u>1-20-06</u>		
THIS SPACE IS FOR COURT USE ONLY			
1. Basis for Claim	<input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lent <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____		
	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) _____ (date) _____		
2. Date debt was incurred: <u>7-28-05 to 10-5-05</u>	3. If court judgment, date obtained:		
4. Total Amount of Claim at Time Case Filed: \$ <u>51,810.00</u>	(unsecured)	<u>0</u>	<u>0</u> (Total) <u>51,810.00</u>
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.			
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
5. Secured Claim.	7. Unsecured Priority Claim.		
<input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____			
Value of Collateral: \$ _____ Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any: \$ _____			
6. Unsecured Nonpriority Claim \$ <u>51,810.00</u>			
<input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.			
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.			
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
10. Date Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim			
Date <u>9-27-06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Arcangelo Lofrante</u> CREDIT MANAGER		
THIS SPACE IS FOR COURT USE ONLY			

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

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